



## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; U.S. Tax-Exempt Income Tax Returns

**AGENCY:** Departmental Offices, Department of the Treasury.

**ACTION:** Notice of information collection; request for comment.

**SUMMARY:** The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on this request.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to

[www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained from Spencer W. Clark by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 927-5331, or viewing the entire information collection request at [www.reginfo.gov](https://www.reginfo.gov).

#### SUPPLEMENTARY INFORMATION:

##### Internal Revenue Service (IRS)

*Title:* U.S. Tax-Exempt Income Tax Returns.

*OMB Control Number:* 1545-0047.

*Type of Review:* Revision of a currently approved collection.

*Description:* These forms and schedules are used to determine that tax-exempt organizations fulfill the operating conditions within the limitations of their tax exemption. The data is also used for general statistical purposes.

*Current Actions:* There have been changes in IRS guidance documents related to various forms approved under this approval package during the past year. There have been additions of forms included in this approval package. Based on updated survey data and actual population counts, there is an overall estimated increase of 14,500,000 hours of burden and \$22,600,000 in out-of-pocket costs on respondents. This adjustment in estimates is driven by both an increase in the number filers as well as expected and observed inflation.

*Form:* Forms 990, 990-BL, 990-EZ, 990-N, 990-PF, 990-T, 990-W, 1023, 1023-EZ, 1024, 1024-A, 1028, 1120-POL, 4720, 5578, 5884-C, 5884-D, 6069, 6497, 7203, 8038, 8038-B, 8038-CP, 8038-G, 8038-GC, 8038-R, 8038-T, 8038-TC, 8282, 8328, 8330, 8453-TE., 8453-X, 8718, 8868, 8870, 8871, 8872, 8879-TE, 8886-T, 8899 and all other related forms, schedules, and attachments.

*Affected Public:* Not-for-profit Organizations.

*Estimated Number of Respondents:* 1,684,700.

*Frequency of Response:* Varies by form: annually, once or on occasion.

*Estimated Total Number of Annual Responses:* 1,684,700.

*Estimated Time per Response:* 43 hours, 10 minutes.

*Estimated Total Annual Burden Hours:* 72,720,000.

Table 1 - Fiscal Year 2023 Form 990 Series Taxpayer Compliance Cost Estimates					
	Type of Return				
	Form 990	Form 990-EZ	Form 990-PF	Form 990-T	Form 990-N

Projections of the Number of Returns to be Filed with IRS	333,400	245,200	122,700	239,600	743,800
Estimates Average Total Time (Hours)	107	64	53	46	5
Estimated Average Total Out-of-Pocket Costs	\$2,600	\$500	\$1,900	\$2,100	\$20
Estimated Average Total Monetized Burden	\$8,700	\$1,400	\$4,100	\$5,600	\$90
Estimates Total Time (Hours)	35,780,000	15,770,000	6,510,000	10,940,000	3,720,000
Estimated Total Out-of-Pocket Costs	\$867,200,000	\$118,600,000	\$237,200,000	\$512,700,000	\$13,800,000
Estimated Total Monetized Burden	\$2,916,100,000	\$335,200,000	\$501,300,000	\$1,346,200,000	\$64,800,000

Source: IRS:RAAS:KDA:TBL (Dec 2022)

FY2023 Taxpayer Burden Form 990/990EZ/990PF by Total Positive Income			
Total Positive Income	Average Time (hrs)	Average Out-of-Pocket Costs	Average Monetized Burden
1. < 10k	42	\$331	\$744
2. 10k to 50k	70	\$578	\$1,418
3. 50k to 100k	81	\$721	\$1,922
4. 100k to 1mil	91	\$1,507	\$4,264
5. > 1mil	109	\$3,886	\$13,308

Source: IRS:RAAS:KDA:TBL (Dec 2022)

*Authority: 44 U.S.C. 3501 et seq.*

**Spencer W. Clark,**

*Treasury PRA Clearance Officer.*

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